

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CORYDON</div> <div>CITY OF CORYDON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209300300000</div> <div>City Clerk</div> <div>101 W Jackson St</div> <div>Corydon, IA 50060</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		408,885		408,885	411,132
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		408,885		408,885	411,132
Delinquent property taxes		16,942		16,942	0
TIF revenues		0		0	0
Other city taxes		140,762	0	140,762	121,199
Licenses and permits		3,547	0	3,547	3,405
Use of money and property		16,583	864	17,447	39,480
Intergovernmental		232,739	39,247	271,986	233,402
Charges for fees and service		63,150	948,401	1,011,551	997,100
Special assessments		5,107	0	5,107	598
Miscellaneous		90,069	72,729	162,798	70,207
Other financing sources		8,332	0	8,332	217,190
Total revenues and other sources		986,116	1,061,241	2,047,357	2,093,713
Expenditures and Other Financing Uses					
Public safety		213,414	0	213,414	220,246
Public works		166,238	0	166,238	170,718
Health and social services		0	0	0	0
Culture and recreation		259,088	0	259,088	211,470
Community and economic development		7,644	0	7,644	4,773
General government		263,075	0	263,075	218,985
Debt service		60,601	0	60,601	60,611
Capital projects		0	0	0	0
Total governmental activities expenditures		970,060	0	970,060	886,803
Business type activities		0	983,360	983,360	970,658
Total ALL expenditures		970,060	983,360	1,953,420	1,857,461
Other financing uses, including transfers out		8,332	0	8,332	217,190
Total ALL expenditures/And other financing uses		978,392	983,360	1,961,752	2,074,651
Excess revenues and other sources over (Under) Expenditures/And other financing uses		7,724	77,881	85,605	19,062
Beginning fund balance July 1, 2014		524,315	771,949	1,296,264	8,119
Ending fund balance June 30, 2015		532,039	849,830	1,381,869	27,181
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 181,000		Other long-term debt	\$ 0	
Revenue debt	\$ 3,077,730		Short-term debt	\$ 7,200	
TIF Revenue debt	\$ 0		General obligation debt limit		\$ 2,537,440
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/10/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ann Stevens		→	641	872-1826	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/5/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF CORYDON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	272,980	77,932		57,973			408,885			408,885	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	272,980	77,932		57,973	0		408,885		T01	408,885	4				
5	Delinquent property taxes	11,472	2,631		2,839			16,942		T01	16,942	5				
6	Total property tax	284,452	80,563		60,812	0	0	425,827			425,827	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	11,834	3,396		2,505			17,735		T15	17,735	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	10,465						10,465		T15	10,465	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes L.O.S.T		112,562					112,562		T09	112,562	14				
15	TOTAL OTHER CITY TAXES	22,299	115,958	0	2,505	0	0	140,762	0		140,762	15				
16	Section B - LICENSES AND PERMITS	3,547						3,547		T29	3,547	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,888						3,888	864	U20	4,752	18				
19	Rents and royalties	12,695						12,695		U40	12,695	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	16,583	0	0	0	0	0	16,583	864		17,447	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	65,427						65,427		B89	65,427	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	65,427	0	0	0	0	0	65,427	0		65,427	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CORYDON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		164,812					164,812		C46	164,812	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,500						2,500		C89	2,500	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,500	164,812	0	0	0	0	167,312	0		167,312	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0	16,416		16,416	63				
64	Library service							0		D89	0	64				
65	Township contributions							0	22,831	D89	22,831	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	39,247		39,247	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	67,927	164,812	0	0	0	0	232,739	39,247		271,986	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	432,362	A91	432,362	73				
74	Sewer							0	330,560	A8Ø	330,560	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	185,479	A81	185,479	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CORYDON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	6,300						6,300		A89	6,300	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	2,575						2,575		A03	2,575	98				
99	Library charges	26,754						26,754		A89	26,754	99				
100	Park, recreation, and cultural charges	21,801						21,801		A61	21,801	100				
101	Animal control charges	533						533		A89	533	101				
102	Other charges - Specify							0			0	102				
103	Labor	5,187						5,187			5,187	103				
104	TOTAL CHARGES FOR SERVICE	63,150	0	0	0	0	0	63,150	948,401		1,011,551	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	5,107						5,107		U01	5,107	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	26,910				250		27,160	2,729	U99	29,889	108				
109	Deposits and sales/fuel tax refunds	1,829						1,829		U99	1,829	109				
110	Sale of property and merchandise							0	70,000	U11	70,000	110				
111	Fines	200						200		U30	200	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	PD Misc, Street Misc, Gen Misc	34,612						34,612			34,612	114				
115	Library Reimbursement	14,447	2,627					17,074			17,074	115				
116	Golf Club Reimbursement	9,194						9,194			9,194	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	87,192	2,627	0	0	250	0	90,069	72,729		162,798	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CORYDON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	550,257	363,960	0	63,317	250	0	977,784	1,061,241		2,039,025	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	8,332						8,332			8,332	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	8,332	0	0	0	0	0	8,332	0		8,332	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	558,589	363,960	0	63,317	250	0	986,116	1,061,241		2,047,357	132
133												133
134	Beginning fund balance July 1, 2014	290,342	369,081	2,871	11,442	-149,421	0	524,315	771,949		1,296,264	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	848,931	733,041	2,871	74,759	-149,171	0	1,510,431	1,833,190		3,343,621	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CORYDON		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	88,280	25,282					113,562		E62	113,562	2		
3	Purchase of land and equipment	34,773						34,773		G62	34,773	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	18,236						18,236		E24	18,236	13		
14	Purchase of land and equipment	46,420						46,420		G24	46,420	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	423						423		E32	423	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	188,132	25,282	0	0	0	0	213,414			213,414	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CORYDON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		119,552					119,552		E44	119,552	42
43	Purchase of land and equipment		13,081					13,081		G44	13,081	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		29,631					29,631		E44	29,631	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,724					2,724		E44	2,724	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	1,250						1,250		E01	1,250	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,250	164,988	0	0	0	0	166,238			166,238	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CORYDON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CORYDON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	63,290	2,467					65,757		E52	65,757	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	33,086	3,865					36,951		E61	36,951	127				
128	Purchase of land and equipment	29,546						29,546		G61	29,546	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	85,957	1,862					87,819		E61	87,819	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	35,320	3,042					38,362		E03	38,362	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	653						653		E61	653	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	247,852	11,236	0	0	0	0	259,088			259,088	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	4,773		2,871				7,644		E50	7,644	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,773	0	2,871	0	0	0	7,644			7,644	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CORYDON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,700	160					1,860		E29	1,860	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	35,244	12,662					47,906		E23	47,906	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,885						3,885		E25	3,885	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	50,707						50,707		E31	50,707	168
169	Purchase of land and equipment	4,548						4,548		G31	4,548	169
170	Construction	26,663						26,663		F31	26,663	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		77,574					77,574		E89	77,574	172
173	Purchase of land and equipment		49,932					49,932		G89	49,932	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	122,747	140,328	0	0	0	0	263,075			263,075	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179	AQUATIC CENTER				44,655			44,655			44,655	179
180	SRF LOAN				15,946			15,946			15,946	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	60,601	0	0	60,601			60,601	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	564,754	341,834	2,871	60,601	0	0	970,060			970,060	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CORYDON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								303,506	E91	303,506	198
199	Purchase of land and equipment							4,293	G91		4,293	199
200	Construction							44,778	F91		44,778	200
201	Sewer and sewage disposal — Current operation							122,467	E80		122,467	201
202	Purchase of land and equipment							123	G80		123	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							170,572	E81		170,572	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CORYDON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								13,883	E89	13,883	238
239	Purchase of land and equipment								16,791	G89	16,791	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								306,947		306,947	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								983,360		983,360	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	564,754	341,834	2,871	60,601	0	0	970,060	983,360		1,953,420	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		8,332					8,332			8,332	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	8,332	0	0	0	0	8,332	0		8,332	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	564,754	350,166	2,871	60,601	0	0	978,392	983,360		1,961,752	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned	70,016	382,875		14,158			467,049			467,049	266
267	Unassigned	214,161		0		-149,171		64,990			64,990	267
268	Total Governmental	284,177	382,875	0	14,158	-149,171	0	532,039			532,039	268
269	Proprietary								849,830		849,830	269
270	Total ending fund balance June 30, 2015	284,177	382,875	0	14,158	-149,171	0	532,039	849,830		1,381,869	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	848,931	733,041	2,871	74,759	-149,171	0	1,510,431	1,833,190		3,343,621	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CORYDON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 56,281

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	381,303

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 741,000	29U \$	39U \$ 58,000	49U \$	49U \$	49U \$ 683,000	49U \$	191 \$
2. Sewer utility	19U 408,000	29U	39U 32,000	49U	49U	49U 376,000	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. SRF	31,000		15,000	16,000				
CHILD CARE	19U	29U	39U	49U	49U	49U	49U	189
10. USDA	248,954		4,692			244,263		
FIRE TRUCK	19U	29U	39U	49U	49U	49U	49U	189
11. USDA	43,275		7,955			35,320		
POOL	19U	29U	39U	49U	49U	49U	49U	189
12. GO	200,000		35,000	165,000				
G W	19U	29U	39U	49U	49U	49U	49U	189
13. POOL LOAN	45,785		14,638			31,147		
SRF 2012	19U	29U	39U	49U	49U	49U	49U	189
14. SEWER	1,788,000		80,000			1,708,000		
Total long-term debt	3,506,014	0	247,285	181,000	0	3,077,730	0	0

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	62,390
	64V \$	7,200
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	50,748,808	x .05 = \$	2,537,440

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,310,711	1,310,711

REMARKS

V98

Beginning balances were adjusted to show Library funds are now included and have been added to the General Fund.

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)